



FHP Information and Evidence Funds

Audit Report 201213-12

December 5, 2012

Executive Summary

The Florida Highway Patrol's Bureau of Criminal Investigations and Intelligence is responsible for the use and maintenance of an Information and Evidence (I and E) Fund. This fund is available to investigators to purchase materials as evidence or make payments to confidential sources for information that could otherwise be unavailable.

The purpose of this audit was to evaluate the internal controls over the I and E Fund and compliance with Florida Statutes, Department policies and procedures. The scope of this audit included a review of documentation supporting I and E Fund deposits and expenditures for the first quarter of Fiscal Year 2012-2013 (July, August and September 2012).

Based on our examination of I and E Fund transactions for the quarter ended September 2012, the Florida Highway Patrol's Bureau of Criminal Investigations and Intelligence maintained, in all material respects, effective internal controls for the I and E Fund and operated the I and E Fund in compliance with applicable laws and Department policies and procedures.

Background and Introduction

The purpose of this audit was to evaluate the internal controls over the I and E Fund, and compliance with Florida Statutes, Department policies and procedures for the first quarter of the Fiscal Year 2012-2013 (July, August and September 2012).

In accordance with Section 925.055, Florida Statutes, the Florida Highway Patrol, Bureau of Criminal Investigations and Intelligence policy number 9.01 establishes guidelines for the usage and accountability of the Florida Highway Patrol I and E Fund. This policy authorizes the purchase of information or physical evidence relating to criminal activity and requires a quarterly report of the I and E Fund transactions.

The authorized maximum amount for this fund is \$5,000.

Information and Evidence Fund Summary	
Quarter Ended September 2012	
Beginning Balance	\$4,904.00
Receipts	\$28.39
Disbursements	\$121.39
Ending Balance	\$4,811.00

Results of Audit

Based on our examination of I and E Fund transactions for the quarter ended September 2012, the Florida Highway Patrol's Bureau of Criminal Investigations and Intelligence maintained, in all material respects, effective internal controls for the I and E Fund and operated the I and E Fund in compliance with applicable laws and Department policies and procedures.

ATTACHMENT 1 - Purpose, Scope and Methodology

The purpose of this audit was to evaluate the internal controls over the I and E Fund, and compliance with Florida Statutes, policies and procedures.

The scope of this audit included a review of documentation supporting the deposits and expenditures of the fund for the first quarter of Fiscal Year 2012-2013 (July, August and September 2012).

Our methodology included:

- Reconciling the bank account;
- Tracing all account activity from the I and E Fund Quarterly Report to the bank statements;
- Reviewing documentation related to expenditures and deposits; and
- Verifying interest earned was forwarded to the Department of Financial Services.

ATTACHMENT 2 - Audit Team and Statement of Accordance

Engagement Team

Megan Frink, Auditor
Ronnie Atkins, CPA, CIA, CMA, Audit Director

Statement of Accordance

Section 20.055, Florida Statutes, requires the Florida Department of Highway Safety and Motor Vehicles' Inspector General to review, evaluate and report on policies, plans, procedures, accounting, financial and other operations of the Department and to recommend improvements.

This audit engagement was conducted in accordance with applicable *International Standards for the Professional Practice of Internal Auditing* published by the Institute of Internal Auditors and Principles and Standards for Inspectors General published by the Association of Inspectors General.

ATTACHMENT 3 - Addressee and Distribution List

Julie L. Jones, Executive Director
Colonel David Brierton, Director of Florida Highway Patrol

Copies distributed to:

Diana Vaughn, Deputy Executive Director
Terry Rhodes, Chief of Staff
Lt. Colonel Kelly Hildreth, Director of Patrol Operations
Major Ryan Burchnell, Bureau of Criminal Investigations and Intelligence
Peg Gant, Accreditation Manager

Melinda M. Miguel, Chief Inspector General
David W. Martin, Auditor General